September 24, 2012

Debra Howland Executive Director & Secretary Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord, N. H. 03301-2429

Dear Ms. Howland:

Forest Edge Water Company=s ("FEWC" or ACompany@) filing for the proposed rate increase in DW 12-254 was prepared utilizing the Company=s books and records. To the best of my knowledge and belief, the filing, including its revenue, expenses, assets and liabilities, accurately reflects the Company=s books.

Sincerely,

Stephen P. St. Cyr